

1. (Original) A pharmaceutical composition comprising paroxetine, microcrystalline cellulose, and one or more additional pharmaceutically acceptable inert excipients, wherein the pharmaceutical composition is prepared by a wet granulation technique.
2. (Currently Amended) The pharmaceutical composition according to claim 1, wherein the paroxetine comprises free paroxetine base and a pharmaceutically acceptable salt, hydrate or solvate thereof.
3. (Currently Amended) The pharmaceutical composition according to claim 2, wherein the pharmaceutically acceptable salt comprises hydrochloride, maleate, acetate ~~and~~ or mesylate.
4. (Currently Amended) The pharmaceutical composition according to claim 1, ~~wherein the concentration of comprises~~ comprising microcrystalline cellulose present from about 15% to about 45% by weight.
5. (Canceled)
6. (Currently Amended) The pharmaceutical composition according to claim 1, wherein the pharmaceutically acceptable inert excipient comprises one or more of fillers, binders, disintegrants, wetting agents, stabilizers, lubricants / glidants, flavoring agents ~~and~~ or coloring agents.
7. (Original) The pharmaceutical composition according to claim 1, wherein the wet granulation is carried out using one or more water miscible solvents, with or without water.
8. (Currently Amended) The pharmaceutical composition according to claim 7, wherein the water miscible solvent comprises lower alcohols ~~and~~ or lower ketones.
9. (Canceled)
10. (Canceled)
11. (Canceled)

12. (Original) The pharmaceutical composition according to claim 1, wherein the pharmaceutical composition further comprises a non-functional film-forming polymer coating.
13. (Original) A modified release pharmaceutical composition comprising paroxetine, microcrystalline cellulose, at least one modified release polymer, and one or more pharmaceutically acceptable inert excipients, wherein the pharmaceutical composition is prepared by wet granulation technique.
14. (Currently Amended) The modified release pharmaceutical composition according to claim 13, wherein the modified release polymer comprises one or more of cellulose derivatives, alginic acid derivatives, methacrylic acid derivatives, polysaccharides, and or alkylene oxides.
15. (Currently Amended) The modified release pharmaceutical composition according to claims 13, wherein the paroxetine comprises free paroxetine base and a pharmaceutically acceptable salts, ~~hydrates and solvates~~ salt, hydrate or solvate thereof.
16. (Currently Amended) The modified release pharmaceutical composition according to claim 13, ~~wherein the concentration of microcrystalline cellulose comprises~~ comprising microcrystalline cellulose present from about 15% to about 45% by weight.
17. (Currently Amended) The modified release pharmaceutical composition according to claim 13, wherein the modified release polymer comprises hydroxypropyl methylcellulose of one or more of the low, medium and high viscosity grades of hydroxypropyl methylcellulose ~~and~~ or mixtures thereof.
18. (Currently Amended) The modified release pharmaceutical composition according to claim 17, wherein ~~the concentration of~~ the hydroxypropyl methylcellulose comprises from about 10% to about 30% by weight of the total composition weight.
19. (Currently Amended) The modified release pharmaceutical composition according to claim 13, wherein the one or more pharmaceutically acceptable inert excipients comprise one or more of fillers, binders, disintegrants, wetting agents, stabilizers, lubricants / glidants, flavoring agents ~~and~~ or coloring agents.

20. (Original) The modified release pharmaceutical composition according to claim 13, wherein the wet granulation is carried out using a water miscible solvent, with or without water.
21. (Currently Amended) The modified release pharmaceutical composition according to claim 20, wherein the water miscible solvent comprises lower alcohols ~~and~~ or lower ketones.
22. (Canceled)
23. (Canceled)
24. (Canceled)
25. (Original) The modified release pharmaceutical composition according to claims 13, wherein the pharmaceutical composition further comprises an enteric polymer coating.
26. (Original) The modified release pharmaceutical composition according to claim 25, wherein the enteric polymer comprises one or more of cellulose acetate phthalate, cellulose acetate, hydroxypropyl methylcellulose acetate phthalate, polyvinyl acetate phthalate, hydroxypropyl methyl cellulose phthalate, hydroxypropyl methylcellulose acetate succinate, and one or more methacrylic acid copolymers.
27. (Original) The modified release pharmaceutical composition according to claim 25, wherein the enteric polymer coating comprises about 1% to about 10% w/w of the total weight of the uncoated composition.
28. (Original) The modified release pharmaceutical composition according to claim 13, wherein the pharmaceutical composition further comprises a non functional film coating.
29. (Original) A process for the preparation of a pharmaceutical composition of paroxetine, the process comprising
 - (a) blending paroxetine, microcrystalline cellulose, and one or more pharmaceutically acceptable excipients to form a blend;
 - (b) wet granulating the blend to form granules;

- (c) drying and sizing the granules; and,
 - (d) lubricating and processing the granules into a solid dosage form.
30. (Original) A process for the preparation of a modified release pharmaceutical composition of paroxetine, the process comprising:
- (a) blending paroxetine with microcrystalline cellulose, hydroxypropyl methylcellulose, and one or more of fillers, binders and disintegrants to form a blend;
 - (b) wet granulating the blend to form granules;
 - (c) drying and sizing the granules; and
 - (d) lubricating the granules and compressing into tablets.
31. (Original) The process of claim 30, further comprising:
- (e) coating the tablet with one or more enteric polymers up to a weight gain of about 10% w/w; and,
 - (f) film coating up to a weight gain of about 3% w/w.
32. (Original) A pharmaceutical composition including granules, the granules comprising paroxetine and microcrystalline cellulose, wherein the granules are prepared by a wet granulation technique.
33. (Original) A method of treating depression in a subject in need thereof, the method comprising administering a pharmaceutical composition comprising paroxetine, microcrystalline cellulose, and one or more pharmaceutically acceptable inert excipients, wherein the pharmaceutical composition is prepared by wet granulation technique.
34. (Original) The method of claim 33, wherein at least one of the pharmaceutically acceptable inert excipients comprises hydroxypropyl methylcellulose and the pharmaceutical composition comprises a modified release pharmaceutical composition.